IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

THURSDAY, THE 7TH JUNE 2007 / 17TH JYAISHTA 1929

OP.No. 20696 of 1999(L)

PETITIONER:

K.V. KURIAN, KOCHUKUTTUPURAM,
THALAYOLAPARAMBU.

BY ADV. SRI.K.V.GOPINATHAN NAIR

RESPONDENTS:
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1. **THE JOINT REGIONAL TRANSPORT OFFICER,**
   (SUB REGIONAL TRANSPORT OFFICE),
   VAIKOM.

2. **THE DEPUTY TRANSPORT COMMISSIONER,**
   CENTRAL ZONE-II, ERNAKULAM.

3. **THE STATE OF KERALA, RE. BY THE CHIEF**
   SECRETARY, SECRETARIAT,
   THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI. GOVINDAN

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 07/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON CMP NO. 34156/1999 IN OP NO. 20696/1999 L.

DISMISSED

07/06/2007. **SD/- KURIAN JOSEPH, JUDGE.**

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1. COPY OF THE MEMO ISSUED BY THE R1 TO THE PETITIONER DT. 1/12/94.

EXT.P2. COPY OF THE RELEVANT PAGE OF THE REGISTRATION CERTIFICATE OF KL-5A/1508 AND COPY OF THE RECEIPTS.

EXT.P3. COPY OF THE PETITION FILED BY THE PETITIONER BEFORE THE R1 DT. 11/2/97.

EXT.P4. COPY OF THE ORDER NO. C2/1139/97/KV DT. 11/3/97 OF THE R1.

EXT.P5. COPY OF THE APPEAL MVT ACT APPEAL NO. 9 OF THE 1997 FILED BY THE PETITIONER BEFORE THE R2 DT. 7/4/97.

EXT.P6. COPY OF THE ORDER NO.C .452/97/CZ/II DT. 30/5/98 OF THE R2.

True copy

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KURIAN JOSEPH J.

O.P. NO.20696 OF 1999

Dated 7th June, 2007.

J U D G M E N T

Petitioner is aggrieved since his request for refund of tax has been rejected. It is seen from the impugned order that the petitioner is not entitled for refund of tax since there is no alteration of the vehicle as 'Omnibus for private use'. Therefore, there is no merit in the writ petition. It is dismissed.

KURIAN JOSEPH, JUDGE.

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KURIAN JOSEPH, J.

O.P. NO.20696 OF 1999 (L)

J U D G M E N T

Dated 7th June, 2007.